

State of Wisconsin
2013 - 2014 LEGISLATURE



LRB-3547/P4/P5
MGG:eev:jm

RMR

Thurs 1/9/14

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

regen

1 AN ACT *to repeal* 20.370 (1) (cx), 77.82 (2m) (ac), 77.82 (2m) (ag), 77.82 (2m) (am),
2 77.82 (2m) (c), 77.82 (2m) (dm) 1., 77.82 (2m) (dm) 2., 77.82 (3) (am), 77.82 (4g),
3 77.82 (4m) (d), 77.86 (2), 77.86 (3) (title), 77.87 (1g) (d), 77.88 (2) (a) 1., 77.88 (3g)
4 (a), 77.88 (4), 77.88 (5) (a) 1. and 2., 77.88 (5) (ab), 77.88 (5) (ar), 77.88 (5) (b),
5 77.88 (5) (c), 77.88 (6) and 77.91 (3); *to renumber* 77.81 (1), 77.86 (1) (a) and
6 77.89 (2) (b); *to renumber and amend* 77.81 (2m), 77.82 (1) (bn), 77.82 (12),
7 77.86 (1) (title), 77.86 (1) (b), 77.86 (1) (c), 77.86 (1) (d), 77.86 (3), 77.88 (2) (a)
8 (intro.), 77.88 (2) (a) 2., 77.88 (2) (a) 3., 77.88 (2) (e), 77.88 (2) (f), 77.88 (3), 77.88
9 (5) (a) (intro.) and 77.89 (2) (a); *to amend* 20.370 (5) (bv), 74.23 (1) (a) 2., 74.25
10 (1) (a) 2., 74.25 (1) (a) 3., 74.30 (1) (b), 74.30 (1) (c), 77.82 (1) (a) 1., 77.82 (1) (a)
11 2., 77.82 (1) (b) 3., 77.82 (2m) (title), 77.82 (3) (title), 77.82 (3) (ag), 77.82 (3) (ar),
12 77.82 (3) (c) (intro.), 77.82 (3) (g), 77.82 (4), 77.83 (2) (b), 77.84 (3) (b), 77.86 (4),
13 77.86 (5) (a), 77.86 (5) (b), 77.87 (1), 77.87 (2), 77.87 (3), 77.87 (5), 77.876 (1),
14 77.876 (4), 77.88 (title), 77.88 (1) (b) 1., 77.88 (1) (c), 77.88 (2) (am), 77.88 (2) (b),
15 77.88 (2) (c), 77.88 (3) (title), 77.88 (3g) (title), 77.88 (3g) (am) (intro.), 77.88 (3g)

(b), 77.88 (3g) (c), 77.88 (3j) (c), 77.88 (3m), 77.88 (5) (am) 1., 77.88 (5m), 77.88 (7), 77.88 (8) (b), 77.883 (3), 77.885 (intro.), 77.89 (1), 77.89 (2) (title) and 77.91 (3m); **to repeal and recreate** 77.86 (title); and **to create** 77.10 (2) (d), 77.81 (1d), 77.81 (2g), 77.81 (2r), 77.81 (4m), 77.82 (1) (a) 1m., 77.82 (3m), 77.82 (12) (a) 2., 77.82 (12) (a) 4., 77.82 (12) (a) 5., 77.82 (12) (a) 6., 77.83 (2) (d), 77.86 (1g) (title), 77.86 (4m), 77.88 (1) (bn), 77.88 (2) (a) (title), 77.88 (2) (ac) (title), 77.88 (2) (d) (title), 77.88 (3) (am), 77.88 (3) (b) (title), 77.88 (3) (b) 1. (intro.) and 2., 77.88 (3) (c), 77.88 (3g) (c), 77.88 (3j), 77.88 (3k), 77.88 (3L), 77.88 (3p), 77.88 (4m), 77.88 (5) (ac), 77.88 (5) (am) (title) and 77.89 (3) (title) of the statutes;

~~relating to: eligibility requirements under the managed forest land program~~
~~and the forest cropland program~~
relating to parcel size and production of merchantable timber, management

plans for managed forest lands, orders adding and withdrawing managed forest land, renewal of orders designating managed forest land, areas of managed forest lands that are open for public access, buildings located on managed forest

land, regulation of cutting of timber on managed forest land, withdrawal taxes and fees imposed on the withdrawal of managed forest land and yield taxes imposed for cutting timber from managed forest land, the sale or transfer of managed forest land, expiration of orders designating managed forest land, withdrawal of forest croplands that are held in trust for Indian tribes, a study of the managed forest land program, a report on exempt withdrawals from the managed forest land program and the forest cropland program, elimination of

Forest
and on forest croplands

References

1 ^{to} the woodland tax law, granting rule-making authority, requiring the exercise
2 of rule-making authority, and providing a penalty.

Analysis by the Legislative Reference Bureau

This is a preliminary draft. An analysis will be provided in a subsequent version of this draft.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

3 **SECTION 1.** 20.370 (1) (cx) of the statutes is repealed.

4 **SECTION 2.** 20.370 (5) (bv) of the statutes is amended to read:

5 20.370 (5) (bv) *Resource aids — county forests, forest croplands and managed*
6 *forest land aids.* A sum sufficient to pay county forest aids under s. 28.11 (8) (a),
7 forest croplands aids under subch. I of ch. 77 and managed forest land aids under ~~ss.~~
8 s. 77.85 and 77.89 (1).

9 **SECTION 3.** 74.23 (1) (a) 2. of the statutes is amended to read:

10 74.23 (1) (a) 2. Pay to the proper treasurer all collections of special
11 assessments, special charges and special taxes, except that occupational taxes under
12 ss. 70.40 to 70.421 and forest cropland, ~~woodland~~ and managed forest land taxes
13 under ch. 77 shall be settled for under s. 74.25 (1) (a) 1. to 8.

14 **SECTION 4.** 74.25 (1) (a) 2. of the statutes is amended to read:

15 74.25 (1) (a) 2. Pay to the proper treasurer all collections of special
16 assessments, special charges and special taxes, except that occupational taxes under
17 ss. 70.40 to 70.421 and forest cropland, ~~woodland~~ and managed forest land taxes
18 under ch. 77 shall be settled for under subds. 5. to 8.

19 **SECTION 5.** 74.25 (1) (a) 3. of the statutes is amended to read:

1 74.25 (1) (a) 3. Retain all collections of special assessments, special charges and
2 special taxes due to the taxation district, except that occupational taxes under ss.
3 70.40 to 70.421 and forest cropland, ~~woodland~~ and managed forest land taxes under
4 ch. 77 shall be settled for under subds. 5. to 8.

5 **SECTION 6.** 74.30 (1) (b) of the statutes is amended to read:

6 74.30 (1) (b) Pay to the proper treasurer all collections of special assessments,
7 special charges and special taxes, except that occupational taxes under ss. 70.40 to
8 70.421 and forest cropland, ~~woodland~~ and managed forest land taxes under ch. 77
9 shall be settled for under pars. (e) to (h).

10 **SECTION 7.** 74.30 (1) (c) of the statutes is amended to read:

11 74.30 (1) (c) Retain all collections of special assessments, special charges and
12 special taxes due to the taxation district, except that occupational taxes under ss.
13 70.40 to 70.421 and forest cropland, ~~woodland~~ and managed forest land taxes under
14 ch. 77 shall be settled for under pars. (e) to (h). ← INSERT 4-14 ✓

15 **SECTION 8.** 77.10 (2) (d) of the statutes is created to read:

16 77.10 (2) (d) Upon request of an Indian tribe, the department shall issue an
17 order of withdrawal for the land that is owned in fee and that is subject to a contract
18 under s. 77.03. The land withdrawn is not subjected to the tax payment calculated
19 under par. (a) if all of the following apply:

20 1. The Indian tribe provides the department the date of the order to transfer
21 the land to the United States to be held in trust for the tribe.

22 2. The tribe and the department have in effect a written agreement under
23 which the tribe agrees that the land shall continue to be treated as forest cropland
24 until the date on which the contract under s. 77.03 would have expired.

25 **SECTION 9.** 77.81 (1) of the statutes is renumbered 77.81 (1p).

1 **SECTION 10.** 77.81 (1d) of the statutes is created to read:

2 77.81 (1d) “Building” ~~means~~^{includes} any structure used for sheltering people,
3 machinery, animals, or plants; used for storing property; used for parking, sales, or
4 display space; or used as a place of employment.

****NOTE: Please review carefully to make sure that this definition achieves your
intent. Any building that does not meet this definition will not disqualify a parcel under
s. 77.82 (1) (b) 3.

5 **SECTION 11.** 77.81 (2g) of the statutes is created to read:

6 77.81 (2g) “Improvements” include septic fields, wells, and water systems.

7 **SECTION 12.** 77.81 (2m) of the statutes is renumbered 77.81 (1m) and amended
8 to read:

9 77.81 (1m) “~~Independent-certified~~ Certified plan writer” means a plan writer
10 certified by the department ~~but who is not acting under contract with the department~~
11 under s. 77.82 (3) (g).

12 **SECTION 13.** 77.81 (2r) of the statutes is created to read:

13 77.81 (2r) “Large property” means one or more separate parcels of land that
14 are under the same ownership, that collectively are greater than 1,000 acres in size,
15 and that are designated as managed forest land.

16 **SECTION 14.** 77.81 (4m) of the statutes is created to read:

17 77.81 (4m) “Natural disaster” means fire, ice, snow, wind, flooding, insects, or
18 disease.

19 **SECTION 15.** 77.82 (1) (a) 1. of the statutes is amended to read:

20 77.82 (1) (a) 1. It consists of at least 10 contiguous acres, except as provided in
21 ~~this subdivision. The par. (am). This subdivision applies to applications under sub.~~
22 ~~(2), (4m), or (12) that are filed before the effective date of this subdivision [LRB~~
23 ~~inserts date].~~

1 (am) For purposes of par. (a) 1. and 1m., the fact that a lake, river, stream or
2 flowage, a public or private road or a railroad or utility right-of-way separates any
3 part of the land from any other part does not render a parcel of land noncontiguous.
4 If a part of a parcel of at least 10 contiguous acres is separated from another part of
5 that parcel by a public road, that part of the parcel may be enrolled in the program,
6 even if that part is less than 10 acres, if that part meets the requirement under subd.
7 2. and is not ineligible under par. (b).

8 **SECTION 16.** 77.82 (1) (a) 1m. of the statutes is created to read:

9 77.82 (1) (a) 1m. It consists of at least 20 contiguous acres, except as provided
10 in par. (am). This subdivision applies to applications under sub. (2), (4m), or (12) that
11 are filed on or after the effective date of this subdivision [LRB inserts date].

12 **SECTION 17.** 77.82 (1) (a) 2. of the statutes is amended to read:

13 77.82 (1) (a) 2. At least 80% of the parcel must be producing or capable of
14 producing a minimum of 20 cubic feet of merchantable timber per acre per year,
15 except as provided in sub. (1m) and s. 77.88 (1) (bn).

16 **SECTION 18.** 77.82 (1) (b) 3. of the statutes is amended to read:

17 77.82 (1) (b) 3. A parcel that is developed for a human residence on which a
18 building or an improvement associated with ^athe building is located.

19 **SECTION 19.** 77.82 (1) (bn) of the statutes is renumbered 77.88 (3g) (d) and
20 amended to read:

21 77.88 (3g) (d) For purposes of ~~par. (b) 3.~~ this subsection and sub. (3j), the
22 department by rule shall define "human residence" to include a residence of the
23 applicant regardless of whether it is the applicant's primary residence. The
24 definition may also include up to one acre surrounding the residence for a residence
25 that is not the applicant's primary residence.

*** NOTE: I changed "associated with the building" to
"associated with a building" Otherwise, a parcel with just
"an improvement" on it would continue to be eligible for designation. OK?
designation

← INSERT
7-1

1 SECTION 20. 77.82 (2m) (title) of the statutes is amended to read:

2 77.82 (2m) (title) FEES FOR APPLICATIONS AND MANAGEMENT PLANS.

3 SECTION 21. 77.82 (2m) (ac) of the statutes is repealed.

4 SECTION 22. 77.82 (2m) (ag) of the statutes is repealed.

5 SECTION 23. 77.82 (2m) (am) of the statutes is repealed.

6 SECTION 24. 77.82 (2m) (c) of the statutes is repealed.

7 SECTION 25. 77.82 (2m) (dm) 1. of the statutes is repealed.

8 SECTION 26. 77.82 (2m) (dm) 2. of the statutes is repealed.

9 SECTION 27. 77.82 (3) (title) of the statutes is amended to read:

10 77.82 (3) (title) MANAGEMENT PLAN PLANS.

11 SECTION 28. 77.82 (3) (ag) of the statutes is amended to read:

12 77.82 (3) (ag) A proposed management plan shall cover the entire acreage of
13 each parcel subject to the application and shall be prepared by an independent a
14 certified plan writer ~~or by the department if par. (am) applies~~ on a form provided by
15 the department.

16 SECTION 29. 77.82 (3) (am) of the statutes is repealed.

17 SECTION 30. 77.82 (3) (ar) of the statutes is amended to read:

18 77.82 (3) (ar) For ~~a~~ each proposed management plan ~~prepared by an~~
19 ~~independent certified plan writer prepared under par. (ag),~~ the department, after
20 considering the owner's forest management objectives as stated under sub. (2) (e),
21 shall review and either approve or disapprove the proposed management plan. If the
22 department disapproves the proposed plan, it shall inform the applicant of the
23 changes necessary to qualify the plan for approval upon subsequent review. ~~At the~~
24 ~~request of the applicant, the department may agree to complete the proposed~~
25 ~~management plan.~~

1 **SECTION 31.** 77.82 (3) (c) (intro.) of the statutes is amended to read:

2 77.82 (3) (c) (intro.) To qualify for approval, a management plan shall include
3 all of the following items:

4 **SECTION 32.** 77.82 (3) (g) of the statutes is amended to read:

5 77.82 (3) (g) The department shall certify plan writers and shall promulgate
6 rules specifying the qualifications that a person must satisfy to become a certified
7 plan writer. ~~For management plans prepared or completed by the department under~~
8 ~~this subsection, the department may contract with plan writers certified by the~~
9 ~~department to prepare and complete these plans.~~

10 **SECTION 33.** 77.82 (3m) of the statutes is created to read:

11 77.82 (3m) MANAGEMENT PLANS; LARGE PROPERTIES. (a) Notwithstanding sub.
12 (3) (c), the department may modify any item that is required in a management plan
13 for a large property. In determining whether to make a modification, the department
14 shall consider all of the following:

15 1. Whether the owner of the large property owns other land that is designated
16 as managed forest land ^{or} that is forest cropland subject to a contract under s. 77.03 ⁶
17 or that is subject to any other forest tax law program that may be administered by ²
18 the department. ¹

19 2. The total number of counties in which either or both of the following are
20 located:

21 a. Land that is covered by the proposed management plan.
22 b. Land that is owned by the applicant that is designated as managed forest
23 land or that is forest cropland.

24 3. Whether a management plan that has been prepared by or for the applicant
25 and that is acceptable to the department exists and is available for review.

← INSERT
8-16

1 4. Whether the owner submits a written commitment that the owner will
2 provide any information from the owner's management plan that may be requested
3 by the department. The commitment shall describe the proposed management plan
4 and shall include a procedure to be used to amend or update the plan.

5 5. Whether the owner has demonstrated that it has consistent access to
6 technical forest management assistance provided by its own staff or consultants.

7 (b) If the managed forest land that remains after a withdrawal or transfer of
8 ownership no longer constitutes a large property, the department shall notify the
9 owner of the land remaining subject to the managed forest land order that the owner
10 must ^{prepare} develop a new management plan for the remaining land. The owner shall
11 submit the plan to the department within one year after being notified. The plan
12 shall include all of the following.

13 1. A map of the remaining land that shows all of the following:
14 a. The areas that will be closed under s. 77.83.
15 b. The major land features, using conventional map symbols.
16 c. A description of the types of vegetation cover. The department may require
17 that the description include the species and density of the vegetation and the areas
18 covered by the vegetation.

19 2. Reconnaissance data and scheduled forestry practices.

The new plan shall be prepared in accordance with the procedures and requirements under sub. (3) b.

20 **SECTION 34.** 77.82 (4) of the statutes is amended to read:

21 77.82 (4) ADDITIONS TO MANAGED FOREST LAND. An owner of land that is
22 designated as managed forest land ~~under an order that takes effect on or after April~~
23 ~~28, 2004,~~ may file an application with the department to designate as managed forest
24 land an additional parcel of land if the additional parcel is at least 3 acres in size and
25 is contiguous to any of that designated land. The application shall be accompanied

1 by a nonrefundable \$20 application recording fee unless a different amount for the
2 fee is established by the department by rule at an amount equal to the average
3 expense to the department of recording an order issued under this subchapter. The
4 fee shall be deposited in the conservation fund and credited to the appropriation
5 under s. 20.370 (1) (cr). The application shall be filed on a department form and shall
6 contain any additional information required by the department.

7 **SECTION 35.** 77.82 (4g) of the statutes is repealed.

8 **SECTION 36.** 77.82 (4m) (d) of the statutes is repealed.

9 **SECTION 37.** 77.82 (12) of the statutes is renumbered 77.82 (12) (a) and
10 amended to read:

11 77.82 (12) (a) An owner of managed forest land may file an application with the
12 department under sub. (2) for renewal of the order. An application for renewal shall
13 be filed no later than the June 1 before the expiration date of the order. The
14 application shall specify whether the owner wants the order renewed for 25 or 50
15 years. The provisions under subs. (3), (5), (6), and (7) do not apply to an application
16 under this subsection paragraph. The department may deny the application only if
17 the any of the following apply:

18 1. The land fails to meet the eligibility requirements under sub. (1), if the,

19 3. The owner has failed to comply with the management plan that is in effect
20 on the date that the application for renewal is filed, or if there.

21 7. There are delinquent taxes on the land.

22 (b) If the application is denied, the department shall state the reason for the
23 denial in writing.

24 **SECTION 38.** 77.82 (12) (a) 2. of the statutes is created to read:

1 77.82 (12) (a) 2. The land that is subject to the application for renewal of the
2 order is not identical to the land that is designated as managed forest land under the
3 existing order.

4 **SECTION 39.** 77.82 (12) (a) 4. of the statutes is created to read:

5 77.82 (12) (a) 4. The management plan does not contain any mandatory
6 forestry or soil conservation practices, as described in sub. (3) (c) 6. and 7., or any
7 mandatory management activities, as described in sub. (3) (d), that the department
8 determines are required to be continued during the term of the renewed order.

9 **SECTION 40.** 77.82 (12) (a) 5. of the statutes is created to read:

10 77.82 (12) (a) 5. No review of the mandatory forestry or soil conservation
11 practices or the mandatory management activities contained in the management
12 plan has been conducted within the 5 years immediately preceding the date of the
13 application for renewal.

14 **SECTION 41.** 77.82 (12) (a) 6. of the statutes is created to read:

15 77.82 (12) (a) 6. Within the 5 years immediately preceding the date of the
16 application for renewal, the management plan has not been updated to reflect the
17 completion of any forestry or soil conservation practices or management activities
18 contained in the plan.

19 **SECTION 42.** 77.83 (2) (b) of the statutes is amended to read:

20 77.83 (2) (b) An owner may restrict public access to any area of open managed
21 forest land which is within 300 feet of any building or within 300 feet of a commercial
22 logging, thinning, or reforestation operation that conforms or other forest resource
23 management activity if the operation or activity conforms to the management plan.

24 **SECTION 43.** 77.83 (2) (d) of the statutes is created to read:

1 77.83 (2) (d) 1. An owner of managed forest land that is designated as open shall
2 ensure that the public has access to that land for all of the purposes specified in par.
3 (a). The method of access and location of the access shall be equivalent to the method
4 of access and location of the access that is used by the owner of the land.

5 2. If the owner is unable to provide the access that is required under subd. 1.,
6 the department shall modify the designation of the land from being open to being
7 closed.

8 **SECTION 44.** 77.84 (3) (b) of the statutes is amended to read:

9 77.84 (3) (b) Immediately after receiving the certification of the county clerk
10 that a tax deed has been taken, the department shall issue an order withdrawing the
11 land as managed forest land. ~~The notice requirement under s. 77.88 (1) does not~~
12 ~~apply to the department's action under this paragraph. The department shall notify~~
13 ~~the county treasurer of the amount of the withdrawal fee under s. 77.88 (5m) and,~~
14 ~~The county on which the land is located~~
15 shall determine the amount of the withdrawal tax, as determined under s. 77.88 (5)
16 and shall certify that amount to the county in which the land is located. The amount
17 of the tax and the fee shall be payable to the department under s. 75.36 (3) if the
18 property is sold by the county. The amount shall be credited to the conservation fund.
19 The county shall then assess the withdrawal tax and the withdrawal fee under 77.88
20 (5m) against the owner of the land. The notice requirement under s. 77.88 (1) does
not apply to the department's action under this paragraph.

****NOTE: The language requiring the 80/20 split is not necessary because the
requirement is included by cross-reference in s. 77.89 (1).

21 **SECTION 45.** 77.86 (title) of the statutes is repealed and recreated to read:

22 **77.86 (title) Cutting practices.**

INSERT

12-20

1 **SECTION 46.** 77.86 (1) (title) of the statutes is renumbered 77.86 (1b) (title) and
2 amended to read:

3 **77.86 (1b)** (title) ~~CUTTING REGULATED~~ PROHIBITED.

4 **SECTION 47.** 77.86 (1) (a) of the statutes is renumbered 77.86 (1b).

5 **SECTION 48.** 77.86 (1) (b) of the statutes is renumbered 77.86 (1g) (a) and
6 amended to read:

7 **77.86 (1g)** (a) Except as provided under ~~sub.~~ subs. (4m) and (6), an owner who
8 intends to cut merchantable timber on managed forest land shall, at least 30 days
9 before the cutting is to take place, on a form provided by the department, file a notice
10 of intent to cut and request approval of the proposed cutting from the department.

11 **SECTION 49.** 77.86 (1) (c) of the statutes is renumbered 77.86 (1g) (b) and
12 amended to read:

13 **77.86 (1g)** (b) If the ~~proposed~~ cutting proposed under par. (a) conforms to the
14 management plan and is consistent with sound forestry practices, the department
15 shall approve the request.

16 **SECTION 50.** 77.86 (1) (d) of the statutes is renumbered 77.86 (1g) (c) and
17 amended to read:

18 **77.86 (1g)** (c) If the ~~proposed~~ cutting proposed under par. (a) does not conform
19 to the management plan or is not consistent with sound forestry practices, the
20 department shall assist the owner in developing an acceptable proposal before
21 approving the request.

22 **SECTION 51.** 77.86 (1g) (title) of the statutes is created to read:

23 **77.86 (1g)** (title) APPROVAL BY DEPARTMENT.

24 **SECTION 52.** 77.86 (2) of the statutes is repealed.

25 **SECTION 53.** 77.86 (3) (title) of the statutes is repealed.

fixed
component

1 **SECTION 54.** 77.86 (3) of the statutes is renumbered 77.86 (1g) (d) and amended
2 to read:

3 77.86 (1g) (d) All cutting specified in the notice under ~~sub. (1) (b)~~ par. (a) shall
4 be commenced within one year after the date the proposed cutting is approved. The
5 owner shall report to the department the date on which the cutting is commenced.

6 **SECTION 55.** 77.86 (4) of the statutes is amended to read:

7 77.86 (4) REPORTING. Within 30 days after completion of any cutting approved
8 ~~under this section~~ subject to sub. (1g), the owner shall report to the department, on
9 a form provided by the department, a description of the species of wood, kind of
10 product and the quantity of each species cut as shown by the scale or measurement
11 made on the ground as cut, skidded, loaded or delivered, or by tree scale certified by
12 a forester acceptable to the department if the wood is sold by tree measurement.

13 **SECTION 56.** 77.86 (4m) of the statutes is created to read:

14 77.86 (4m) LARGE PROPERTIES. (a) The owner of a large property is exempt from
15 the requirements under ~~sub. (1g) and (4)~~ ^{sub.} if all of the following ^{requirements are met} ~~apply~~:

16 1. The owner has received certification from an independent forestry
17 organization that the owner is qualified to ensure that cutting of timber from the
18 large property is consistent with sound forestry practices.

19 2. The department has recognized that the independent forestry organization
20 under subd. 1. is qualified to make certifications under subd. 1. and under the rules
21 promulgated under par. (b).

22 3. The owner complies with the rules promulgated under par. (c).

23 (b) The department shall promulgate rules that establish standards that an
24 independent forestry organization shall meet in order to be recognized by the
25 department for purposes of par. (a) 1.

(c) The department shall promulgate rules that establish cutting requirements that apply to owners of large properties. These rules shall include:

1. Requirements for cutting notices and reports.
2. Time limits for the completion of cuttings.
3. Procedures for requesting variances from the requirements established under subds. 1. and 2.
4. Procedures to allow the department to audit the cutting of timber on the large property.

SECTION 57. 77.86 (5) (a) of the statutes is amended to read:

77.86 (5) (a) Any person who fails to file the notice required under sub. (1)(b) (1g) (a), who fails to file a report as required under sub. (4), or who files a false report under sub. (4), or who fails to comply with a rule promulgated under sub. (4m) (c) shall forfeit not more than \$1,000.

← INSERT 15-13

SECTION 58. 77.86 (5) (b) of the statutes is amended to read:

77.86 (5) (b) Any owner who cuts merchantable timber in violation of this section or a rule promulgated under sub. (4m) (c) is subject to a forfeiture equal to 20% of the current value of the merchantable timber cut, based on the stumpage value established under s. 77.91 (1).

SECTION 59. 77.87 (1) of the statutes is amended to read:

77.87 (1) TAXATION. The department shall ~~assess a~~ determine the amount of yield tax to be assessed against each an owner who cuts merchantable timber in a given county and who files a report under s. 77.86. If the owner fails to timely file a report under s. 77.86 (4) or fails to timely file a report as required by a rule promulgated under s. 77.86 (4m) (c), the department shall determine the value of the merchantable timber cut ~~for the assessment of~~ and the yield tax. The department

1 shall then certify to each county in which the cutting occurred the amount of yield
2 tax to be assessed by that county. The yield tax assessed by a county under this
3 subsection shall equal 5% of the value of the merchantable timber cut, based on the
4 stumpage value established under s. 77.91 (1). ~~The department~~ A county assessing
5 a yield tax under this subsection or under sub. (2) shall mail a copy of the certificate
6 of assessment to the owner at the owner's last-known address.

7 **SECTION 60.** 77.87 (1g) (d) of the statutes is repealed.

8 **SECTION 61.** 77.87 (2) of the statutes is amended to read:

9 77.87 (2) SUPPLEMENTAL YIELD TAX. At any time within one year after a report
10 is filed under s. 77.86 (4) or under a rule promulgated under s. 77.86 (4m) (c), the
11 department, after notifying the owner and providing the owner with the opportunity
12 for a hearing, may determine whether the report is accurate. If the department
13 determines that the quantity of merchantable timber cut exceeded the amount on
14 which the tax was assessed under sub. (1), the department shall ~~assess a~~ certify to
15 each county in which the timber was cut the amount of supplemental yield tax to be
16 assessed by that county on the additional amount as provided under sub. (1).

17 **SECTION 62.** 77.87 (3) of the statutes is amended to read:

18 77.87 (3) PAYMENT. A tax assessed under sub. (1) or (2) is due and payable to
19 ~~the department~~ each county in which the cutting of merchantable timber occurred
20 on the last day of the next month following the date the certificate is mailed to the
21 owner. ~~The department~~ county shall collect interest at the rate of 12% per year on
22 any tax that is paid later than the due date. ~~Amounts received shall be credited to~~
23 ~~the conservation fund.~~

24 **SECTION 63.** 77.87 (5) of the statutes is amended to read:

1 77.87 (5) DELINQUENCY. If a tax due under this section is not paid on or before
2 the last day of the August following the date specified under sub. (3), the ~~department~~
3 county shall certify to the ~~taxation district clerk~~ municipal clerk of each municipality
4 in which the cutting occurred the description of the land, and the amount due for the
5 tax and interest. The ~~taxation district~~ municipal clerk shall enter the delinquent
6 amount on the property tax roll as a special charge.

7 **SECTION 64.** 77.876 (1) of the statutes is amended to read:

8 77.876 (1) ASSESSMENT. The department shall certify to each municipality in
9 which the ~~property~~ land is located an owner's failure to complete a forestry practice
10 during the period of time required under an applicable management plan, and the
11 municipality shall impose a noncompliance assessment of \$250 against the owner for
12 each failure. The department shall mail a copy of the certificate of assessment to the
13 owner at the owner's last-known address and to the municipality.

14 **SECTION 65.** 77.876 (4) of the statutes is amended to read:

15 77.876 (4) DELINQUENCY. If an assessment due under sub. (1) is not paid on or
16 before the last day of the August following the date specified under sub. (2), the
17 ~~municipality shall certify to the taxation district clerk the description of the land and~~
18 ~~the amount due for the assessment and interest. The taxation district~~ municipal
19 clerk shall enter the delinquent amount on the property tax roll as a special charge.

20 **SECTION 66.** 77.88 (title) of the statutes is amended to read:

21 **77.88 (title) Withdrawal; transfer of ownership; nonrenewal**
22 expiration.

23 **SECTION 67.** 77.88 (1) (b) 1. of the statutes is amended to read:

24 77.88 (1) (b) 1. Failure of the land to conform to an eligibility requirement
25 under s. 77.82 (1), except as provided in par. (bn).

1 **SECTION 68.** 77.88 (1) (bn) of the statutes is created to read:

2 77.88 (1) (bn) 1. If a parcel of managed forest land has been damaged by a
3 natural disaster, the owner of the parcel may notify the department, and the
4 department shall establish a period of time that the owner of the parcel will have to
5 restore the productivity of the land so that it meets the requirements under s. 77.82
6 (1) (a) 2.

7 2. If the owner fails to complete the restoration in the applicable period of time,
8 the owner may request that the department withdraw all or part of the land in
9 accordance with sub. (3) or (3k), or the department may proceed with a withdrawal
10 by department order under sub. (1).

11 3. The department may promulgate a rule that establishes criteria to be used
12 by the department for determining the length of time that an owner shall have to
13 complete the restoration.

14 **SECTION 69.** 77.88 (1) (c) of the statutes is amended to read:

15 77.88 (1) (c) If the department determines that land should be withdrawn, it
16 shall issue an order withdrawing the land as managed forest land and shall assess
17 against the owner the determine the amount of the withdrawal tax under sub. (5)
18 and shall certify that amount to the county in which the land is located. The county
19 shall then assess the withdrawal tax and the withdrawal fee under sub. (5m) against
20 the owner of the land.

****NOTE: Instead of just substituting "county" for "department" I used the
language found elsewhere in this draft that requires DNR to determine and certify the
amount of the withdrawal tax and the county to assess the tax. OK?

21 **SECTION 70.** 77.88 (2) (a) (title) of the statutes is created to read:

22 77.88 (2) (a) (title) *Authority to transfer.*

← INSERT 18-20 ✓

1 **SECTION 71.** 77.88 (2) (a) (intro.) of the statutes is renumbered 77.88 (2) (a) and
2 amended to read:

3 77.88 (2) (a) ~~Except as provided in par. (am), an~~ An owner may sell or otherwise
4 transfer ownership of all or part of a parcel of the owner's managed forest land ~~if the~~
5 ~~land transferred is one of the following:~~

6 **SECTION 72.** 77.88 (2) (a) 1. of the statutes is repealed.

7 **SECTION 73.** 77.88 (2) (a) 2. of the statutes is renumbered 77.88 (3) (b) 1. a. and
8 amended to read:

9 77.88 (3) (b) 1. a. All of ~~an~~ the owner's managed forest land within a quarter
10 quarter section.

11 **SECTION 74.** 77.88 (2) (a) 3. of the statutes is renumbered 77.88 (3) (b) 1. b. and
12 amended to read:

13 77.88 (3) (b) 1. b. All of ~~an~~ the owner's managed forest land within a
14 government lot or fractional lot as determined by the U.S. government survey plat.

15 **SECTION 75.** 77.88 (2) (ac) (title) of the statutes is created to read:

16 77.88 (2) (ac) (title) *Transferred land; requirements met.*

17 **SECTION 76.** 77.88 (2) (am) of the statutes is amended to read:

18 77.88 (2) (am) Transferred land; requirements not met. If the land transferred
19 under par. (a) does not meet the eligibility requirements under s. 77.82 (1) (a) and
20 (b), the department shall issue an order withdrawing the land from managed forest
21 land designation and shall assess against the owner a shall determine the amount
22 of the withdrawal tax under sub. (5) and shall certify that amount to the county in
23 which the land is located. The county shall then assess the withdrawal tax and the
24 withdrawal fee under sub. (5m) against the owner of the land.

25 **SECTION 77.** 77.88 (2) (b) of the statutes is amended to read:

✓
← INSERT
19-24

1 77.88 (2) (b) Remaining land; requirements met. If the land remaining after
2 a transfer under par. (a) ~~is contiguous and~~ meets the eligibility requirements under
3 s. 77.82 (1) (a) ~~2.~~ and (b), it the remaining land shall continue to be designated as
4 managed forest land ~~until the expiration of the existing order, even if the parcel~~
5 ~~contains less than 10 acres. Notwithstanding s. 77.82 (12), an owner may not file an~~
6 ~~application with the department for renewal of the order if the parcel contains less~~
7 ~~than 10 acres. No withdrawal tax under sub. (5) or withdrawal fee under sub. (5m)~~
8 ~~may be assessed when the remaining land is withdrawn at the expiration of the~~
9 ~~order.~~

***NOTE: This treatment of s. 77.88 (2) (b) results in the remaining land having
to contain at least 10 contiguous acres. OK?

10 SECTION 78. 77.88 (2) (c) of the statutes is amended to read:

11 77.88 (2) (c) Remaining land; requirements not met. If the remaining land
12 remaining after a transfer under par. (a) does not meet the eligibility requirements
13 under s. 77.82 (1) (a) ~~2.~~ and (b), the department shall issue an order withdrawing the
14 ~~land and shall assess against the owner, shall determine the amount of the~~
15 ~~withdrawal tax under sub. (5), and shall certify that amount to the county in which~~
16 ~~the land is located. The county shall then assess the withdrawal tax and the~~
17 ~~withdrawal fee under sub. (5m). Notwithstanding s. 77.90, the owner is not entitled~~
18 ~~to a hearing on an order withdrawing land under this paragraph.~~

***NOTE: Under current law, remaining land that is less than 10 contiguous acres
does not have to be withdrawn. This treatment of s. 77.88 (2) (c) results in the remaining
land being withdrawn. OK?

19 SECTION 79. 77.88 (2) (d) (title) of the statutes is created to read:

20 77.88 (2) (d) (title) *Report by transferee; fee.*

21 SECTION 80. 77.88 (2) (e) of the statutes is renumbered 77.88 (2) (ac) 1. and
22 amended to read:

INSERT
20-18

1 77.88 (2) (ac) 1. ~~The transferred~~ If the land shall remain transferred under par.
2 (a) meets the eligibility requirements under s. 77.82 (1) (a) and (b), the land shall
3 continue to be designated as managed forest land if the transferee, within 30 days
4 after the transfer, certifies to the department an intent to comply with the existing
5 management plan for the land and with any amendments to the plan, and provides
6 proof that each person holding any encumbrance on the land agrees to the
7 designation. The transferee may designate an area of the transferred land closed to
8 public access as provided under s. 77.83. The department shall issue an order
9 continuing the designation of the land as managed forest land under the new
10 ownership.

11 **SECTION 81.** 77.88 (2) (f) of the statutes is renumbered 77.88 (2) (ac) 2. and
12 amended to read:

13 77.88 (2) (ac) 2. If the transferee does not provide the department with the
14 certification required under ~~par. (e)~~ subd. 1., the department shall issue an order
15 withdrawing the land ~~and shall assess against the transferee, shall determine the~~
16 amount of the withdrawal tax under sub. (5), and shall certify that amount to the
17 county in which the land is located. The county shall then assess the withdrawal tax
18 and the withdrawal fee under sub. (5m) against the transferee. Notwithstanding s.
19 77.90, the transferee is not entitled to a hearing on an order withdrawing land under
20 this paragraph subdivision.

← INSERT 21-18

21 **SECTION 82.** 77.88 (3) (title) of the statutes is amended to read:

22 77.88 (3) (title) VOLUNTARY WITHDRAWAL; TOTAL OR PARTIAL.

23 **SECTION 83.** 77.88 (3) of the statutes ^{↑ as affected by 2013 Wisconsin Act} is renumbered 77.88 (3) (b) (intro.) and 81_↑

24 amended to read:

~~If the land being withdrawn is within a proposed ferrous mining site, the department shall issue the order within 30 days.~~

1 77.88 (3) (b) (intro.) ~~An owner may~~ Upon request that the department
 2 ~~withdraw all or any of an owner of managed forest land to withdraw~~ part of the
 3 ~~owner's land meeting one of the requirements specified under sub. (2) (a) 1. to 3. If~~
 4 ~~any remaining land meets the eligibility requirements under s. 77.82 (1) a parcel of~~
 5 ~~managed forest land, the department shall issue an order withdrawing the land~~
 6 ~~subject to the request and shall assess against the owner the withdrawal tax under~~
 7 ~~sub. (5) and the withdrawal fee under sub. (5m).~~ if all of the following apply:

8 **SECTION 84.** 77.88 (3) (am) of the statutes is created to read:

9 77.88 (3) (am) *Entire parcels.* Upon request of an owner of managed forest land
 10 to withdraw an entire parcel of managed forest land, the department shall issue an
 11 order withdrawing the land.

12 **SECTION 85.** 77.88 (3) (b) (title) of the statutes is created to read:

13 77.88 (3) (b) (title) *Parts of parcels.*

14 **SECTION 86.** 77.88 (3) (b) 1. (intro.) and 2. of the statutes are created to read:

15 77.88 (3) (b) 1. (intro.) The land to be withdrawn is one of the following:

16 2. The land remaining after the withdrawal will continue to meet the eligibility
 17 requirements under s. 77.82 (1).

****NOTE: I rewrote s. 77.88 (3) because it was not clear under current law what would happen if the land remaining after withdrawal did not meet the eligibility requirements or what would happen if the owner wanted to withdraw the entire parcel. Also, the redraft instructions asked that s. 77.88 (3) (b) 2. be rewritten so that it would read "will **not** continue to meet the eligibility requirements," but I think that redraft instruction was not correct. If you do not agree, please call me to discuss this.

18 **SECTION 87.** 77.88 (3) (c) of the statutes is created to read:

19 77.88 (3) (c) *Withdrawal tax and fee.* Upon issuance of an order of withdrawal
 20 under this subsection, the department ^{county in which the land is located} shall determine the amount of the withdrawal
 21 tax under sub. (5) and shall certify that amount to the county in which the withdrawn

after receiving the request. If all of the following apply:

Insert 24-15

1 land is located. The county shall then assess the withdrawal tax under sub. (5) and
2 the withdrawal fee under sub. (5m) against the owner of the land.

3 SECTION 88. 77.88 (3g) (title) of the statutes, as created by 2013 Wisconsin Act
4 20, is amended to read:

5 77.88 (3g) (title) ~~WITHDRAWAL FOR~~ VOLUNTARY WITHDRAWAL; CONSTRUCTION OF A
6 RESIDENCE.

7 SECTION 89. 77.88 (3g) (a) of the statutes, as created by 2013 Wisconsin Act 20,
8 is repealed.

9 SECTION 90. 77.88 (3g) (am) (intro.) of the statutes, as created by 2013
10 Wisconsin Act 20, is amended to read:

11 77.88 (3g) (am) (intro.) Except as provided in par. (b), upon the request of an
12 owner of managed forest land to withdraw at least one acre of the owner's land as
13 ~~managed forest land~~, the department shall ~~order withdrawal of~~ issue an order
14 withdrawing the land if all of the following apply:

15 SECTION 91. 77.88 (3g) (b) of the statutes, as created by 2013 Wisconsin Act 20,
16 is amended to read:

17 77.88 (3g) (b) The department may not issue an order ~~withdrawal of~~
18 withdrawing land under par. (am) from a parcel of managed forest land if the
19 department has previously ~~ordered withdrawal of~~ issued an order withdrawing land
20 under par. (am) from that parcel of managed forest land during the term of the order
21 designating the land as managed forest land.

22 SECTION 92. 77.88 (3g) (c) of the statutes is created to read:

23 77.88 (3g) (c) ~~Upon issuance of an order of withdrawal under this subsection,~~
24 the department shall ~~assess against the owner~~ determine the withdrawal tax under sub. (5) and
25 shall assess the withdrawal tax and the withdrawal fee under sub. (5m).

against the owner of the
land.

INSERT
23-25

1 **SECTION 93.** 77.88 (3g) (c) of the statutes, as created by 2013 Wisconsin Act
2 (this act), is amended to read:

3 77.88 (3g) (c) Upon issuance of an order of withdrawal under this subsection,
4 the department shall ~~assess against the owner~~ determine the amount of the
5 withdrawal tax under sub. (5) and shall certify that amount to the county in which
6 the withdrawn land is located. The county shall then assess the withdrawal tax and
7 the withdrawal fee under sub. (5m).

← INSERT 24-7

8 **SECTION 94.** 77.88 (3j) of the statutes is created to read:

9 77.88 (3j) VOLUNTARY WITHDRAWAL; OTHER CONSTRUCTION; SMALL LAND SALES. (a)
10 Except as provided in par. (b), upon the request of an owner of managed forest land
11 to withdraw part of a parcel of the owner's land, the department shall issue an order
12 withdrawing the land subject to the request if all of the following apply:

13 1. The purpose for which the owner requests that the department withdraw the
14 land is for the sale of the land or for a construction site, other than a construction site
15 for a human residence.

16 2. The land to be withdrawn is not less than 1.0 acres and not more than 5.0
17 acres. Partial acres may not be withdrawn.

18 3. If the land is subject to a city, village, town, or county zoning ordinance that
19 establishes a minimum acreage for ownership of land or for a construction site, the
20 owner requests that the department withdraw not less than that minimum acreage.

****NOTE: I changed "building site" to "construction site" in this provision because
I thought that the provision, which deals with local zoning ordinances, should not be tied
to the definition of "building" that is created in this draft. See proposed s. 77.81 (1d).

← INSERT

21 (b) 1. For land that is designated as managed forest land under an order with 24-20
22 a term of 25 years, the department may not issue an order of withdrawal under par.

1 (a) if the department has previously issued an order of withdrawal under par. (a)
2 from that parcel of managed forest land during the term of the order.

3 2. For land that is designated as managed forest land under an order with a
4 term of 50 years, the department may not issue an order of withdrawal under par.
5 (a) if the department has previously issued 2 orders of withdrawal under par. (a) from
6 that parcel of managed forest land during the term of the order.

7 (c) Upon issuance of an order of withdrawal under this subsection, the
8 department shall assess against the owner the withdrawal tax under sub. (5) and the
9 withdrawal fee under sub. (5m).

10 SECTION 95. 77.88 (3j) (c) of the statutes, as created by 2013 Wisconsin Act ...

11 (this act), is amended to read:

12 77.88 (3j) (c) Upon issuance of an order of withdrawal under this subsection,
13 the department shall ~~assess against the owner~~ determine the amount of the
14 withdrawal tax under sub. (5) and shall certify that amount to the county in which
15 the withdrawn land is located. The county shall then assess the withdrawal tax and
16 the withdrawal fee under sub. (5m).

17 SECTION 96. 77.88 (3k) of the statutes is created to read:

18 77.88 (3k) VOLUNTARY WITHDRAWAL; PRODUCTIVITY. Upon the request of an owner
19 of managed forest land to withdraw part of a parcel of the owner's land, the
20 department shall issue an order of withdrawal if the department determines that the
21 parcel is unable to produce merchantable timber in the amount required under s.
22 77.82 (1) (a) 2. The order shall withdraw only the number of acres that is necessary
23 for the parcel to resume its ability to produce the required amount. No withdrawal
24 tax under sub. (5) or withdrawal fee under sub. (5m) may be assessed.

25 SECTION 97. 77.88 (3L) of the statutes is created to read:

1 **77.88 (3L) VOLUNTARY WITHDRAWAL; SUSTAINABILITY.** Upon the request of an
2 owner of managed forest land to withdraw part of a parcel of the owner's land, the
3 department shall issue an order of withdrawal if the department determines that the
4 parcel is unsuitable, due to environmental, ecological, or economic concerns or
5 factors, for the production of merchantable timber. The order shall withdraw only
6 the number of acres that is necessary for the parcel to resume its sustainability to
7 produce merchantable timber. No withdrawal tax under sub. (5) or withdrawal fee
8 under sub. (5m) may be assessed.

9 **SECTION 98.** 77.88 (3m) of the statutes is amended to read:

10 **77.88 (3m) WITHDRAWAL FOR FAILURE TO PAY PERSONAL PROPERTY TAXES.** If an
11 owner of managed forest land has not paid the personal property tax due for a
12 building on managed forest land before the February settlement date under s. 74.30
13 (1), the municipality in which the building is located shall certify to the department
14 that a delinquency exists and shall include the legal description of the managed
15 forest land on which the building is located in the certification. Immediately after
16 receiving the certification, the department shall issue an order withdrawing the land
17 ~~as managed forest land and shall assess against the owner of the land, shall~~
18 determine the amount of the withdrawal tax under sub. (5), and shall certify that
19 amount to the county in which the land is located. The county shall then assess the
20 withdrawal tax and the withdrawal fee under sub. (5m). Notwithstanding s. 77.90,
21 the owner is not entitled to a hearing on an order withdrawing land under this
22 subsection.

← INSERT 26-22

23 **SECTION 99.** 77.88 (3p) of the statutes is created to read:

24 **77.88 (3p) VOLUNTARY WITHDRAWAL; OPTIONS.** Upon request of an owner of
25 managed forest land who is considering the voluntary withdrawal of part of a parcel

(1) of the owner's land, the department ^{may} (shall) make recommendations to the owner regarding the options available under subs. (3), (3g), (3j), (3k), and (3L). INSEN 27-2

SECTION 100. 77.88 (4) of the statutes is repealed.

SECTION 101. 77.88 (4m) of the statutes is created to read:

77.88 (4m) EXPIRATION OF ORDERS. The department shall maintain a list of orders designating managed forest lands that have expired. The department shall add a parcel to the list within 30 days after the date of expiration. For each expired order, the list shall provide a description of the land and shall identify each municipality in which the managed forest land is located.

SECTION 102. 77.88 (5) (a) (intro.) of the statutes is renumbered 77.88 (5) (ae) and amended to read:

77.88 (5) (ae) Tax liability; general. Except as provided in ~~pars. par.~~ (am), ~~(ar)~~, and ~~(b)~~, for land withdrawn during a managed forest land order, the withdrawal tax shall be the higher of the following: equal the amount of past tax liability that is applicable to the land.

SECTION 103. 77.88 (5) (a) 1. and 2. of the statutes, as affected by 2013 Wisconsin Act 81, are repealed.

SECTION 104. 77.88 (5) (ab) of the statutes is repealed.

SECTION 105. 77.88 (5) (ac) of the statutes is created to read:

77.88 (5) (ac) Calculation of past tax liability. For purposes of this subsection, the amount of past tax liability for land to be withdrawn from the managed forest land program shall be calculated by multiplying the total net property tax rate in the municipality in which managed forest land to be withdrawn is located in the year prior to the withdrawal of the land by an amount equal to the assessed value of the land for that same year, as calculated by the department of revenue, and by then

1 multiplying that product by 5 years or by the number of years the land was
2 designated as managed forest land, whichever number is fewer.

***NOTE: I gather that the consensus is to use 5 years in the above provision. Let
me know if you want any changes.

3 SECTION 106. 77.88 (5) (am) (title) of the statutes is created to read:

4 77.88 (5) (am) (title) *Converted forest croplands.*

5 SECTION 107. 77.88 (5) (am) 1. of the statutes is amended to read:

6 77.88 (5) (am) 1. The amount calculated under par. (a) of past tax liability for
7 the land.

8 SECTION 108. 77.88 (5) (ar) of the statutes, as affected by 2013 Wisconsin Act
9 81, is repealed.

10 SECTION 109. 77.88 (5) (b) of the statutes, as affected by 2013 Wisconsin Act 81,
11 is repealed.

12 SECTION 110. 77.88 (5) (c) of the statutes is repealed.

13 SECTION 111. 77.88 (5m) of the statutes is amended to read:

14 77.88 (5m) WITHDRAWAL FEE. The withdrawal fee assessed by the department
15 a county under s. 77.84 (3) (b) and subs. (1) (c), (2) (ac) 2., (am), and (c), and (f), (3)
16 (c), (3g), (3j) and (3m) shall be \$300.

17 SECTION 112. 77.88 (6) of the statutes is repealed.

18 SECTION 113. 77.88 (7) of the statutes is amended to read:

19 77.88 (7) PAYMENT; DELINQUENCY. Taxes under sub. (5) and fees under sub. (5m)
20 are due and payable to ~~the department~~ each county in which the land is located on
21 the last day of the month following the effective date of the withdrawal order.
22 ~~Amounts received shall be credited to the conservation fund.~~ If the owner of the land
23 fails to pay the tax or fee, the ~~department~~ county shall certify to the ~~taxation district~~

1 municipal clerk of each municipality in which the land is located the amount due.
2 The ~~taxation district~~ municipal clerk shall enter the delinquent amount on the
3 property tax roll as a special charge.

4 **SECTION 114.** 77.88 (8) (b) of the statutes, as affected by 2013 Wisconsin Act 20,
5 is amended to read:

6 77.88 (8) (b) The department may not issue an order of withdrawal of land
7 ~~remaining that remains~~ after a transfer of ownership is made under par. (a) 1., 2.,
8 or 3., or after a lease is entered into under par. (a) 3., ~~or after the department orders~~
9 ~~withdrawal of land under sub. (3g) (am)~~ unless the remainder fails to meet the
10 eligibility requirements under s. 77.82 (1).

11 **SECTION 115.** 77.883 (3) of the statutes, as created by 2013 Wisconsin Act 1, is
12 amended to read:

13 77.883 (3) Section 77.86 (1) ~~(c) and (d) (1g) (b) and (c)~~ do not apply to cutting
14 of timber or another activity on managed forest land if all of the requirements in sub.
15 (1) (a) to (d) are met.

16 **SECTION 116.** 77.885 (intro.) of the statutes is amended to read:

17 **77.885 Withdrawal of tribal lands.** (intro.) Upon request of an Indian tribe,
18 the department shall issue an order ~~the withdrawal of withdrawing the~~ land that is
19 owned in fee and that is designated as managed forest land from the managed forest
20 land program. No withdrawal tax under s. 77.88 (5) or withdrawal fee under s. 77.88
21 (5m) may be assessed against an Indian tribe for the withdrawal of such land if all
22 of the following apply:

23 **SECTION 117.** 77.89 (1) of the statutes is amended to read:

24 77.89 (1) ~~PAYMENT~~ PAYMENTS BY COUNTIES TO MUNICIPALITIES. By June 30 of each
25 year, ~~the department, from the appropriation under s. 20.370 (5) (bv),~~ each county

1 shall pay ~~100~~ 80 percent of each payment received under ss. 77.84 (3) (b) and 77.87
2 (3) and ~~100~~ 80 percent of each withdrawal tax payment received under s. 77.88 (7)
3 to the treasurer of each municipality in which is ~~located~~ the land to which the
4 payment applies is located and shall deposit the remainder in the county treasury.

****NOTE: Payment of withdrawal fees is referenced in s. 77.88 (7). As I understand the redraft instructions, a county will keep the entire withdrawal fee. If that is not the case, this will need redrafting.

5 **SECTION 118.** 77.89 (2) (title) of the statutes is amended to read:

6 77.89 (2) (title) ~~PAYMENT~~ PAYMENTS BY MUNICIPALITIES TO COUNTIES.

7 **SECTION 119.** 77.89 (2) (a) of the statutes ^{as affected by 2013 Wisconsin Act 81} is renumbered 77.89 (2) and amended
8 to read:

9 77.89 (2) Each municipal treasurer shall pay 20% of each payment received
10 ~~under sub. (1) and~~ under ss. 77.84 (2) (a) ^{and (am),} ~~and~~ ^{and (bp)} 77.85, and 77.876 to the county
11 treasurer of the county in which the municipality is located and shall deposit the
12 remainder in the municipal treasury. The payment to the county treasurer for money
13 received before November 1 of any year shall be made on or before the November 15
14 after its receipt. For money received on or after November 1 of any year, the payment
15 to the county treasurer shall be made on or before November 15 of the following year.

16 **SECTION 120.** 77.89 (2) (b) of the statutes is renumbered 77.89 (3).

17 **SECTION 121.** 77.89 (3) (title) of the statutes is created to read:

18 77.89 (3) (title) MUNICIPAL PAYMENTS THROUGH COUNTIES TO DEPARTMENT.

19 **SECTION 122.** 77.91 (3) of the statutes is repealed.

20 **SECTION 123.** 77.91 (3m) of the statutes, as affected by 2013 Wisconsin Act 54,
21 is amended to read:

22 77.91 (3m) REPORT TO LEGISLATURE. Beginning with calendar year ~~1992~~ 2013,
23 the department shall calculate for each calendar year whether the amount of land

1 exempt from penalty or tax under s. 77.10 (2) (c) or (d) or 77.88 (8) that is withdrawn
2 during that calendar year under s. 77.10 ~~or~~ 77.88, or 77.885 exceeds 1% of the total
3 amount of land that is subject to contracts under subch. I or subject to orders under
4 this subchapter on December 31 of that calendar year. If the amount of withdrawn
5 ~~or classified~~ land that is so exempt exceeds 1%, the department shall make a report
6 of its calculations to the governor and the chief clerk of each house of the legislature
7 for distribution to the appropriate standing committees under s. 13.172 (3).

8 **SECTION 124. Initial applicability.**

9 (1) DISTRIBUTION OF MONEYS BY COUNTIES. The treatment of section 77.89 (1) of
10 the statutes first applies to payments made by counties on the effective date of this
11 subsection.

12 (2) DISTRIBUTION OF MONEYS BY MUNICIPALITIES. The treatment of section 77.89
13 (2) (title), (a), and (b) and (3) (title) first applies to payments made by municipalities
14 on the effective date of this subsection.

15 (3) CALCULATION OF PAST TAX LIABILITY UPON WITHDRAWAL. The treatment of
16 section 77.88 (5) (a) (intro.), 1., and 2., (ab), (ac), (am) (title) and 1., (ar), (b), and (c)
17 and (6) of the statutes first applies to orders of withdrawal that are issued on the
18 effective date of this subsection.

19 **SECTION 125. Effective dates.** This act takes effect on the day after
20 publication, except as follows:

21 (1) ASSESSMENTS OF YIELD AND WITHDRAWAL TAXES AND FEES BY COUNTIES. The
22 treatment of sections 77.84 (3) (b), 77.87 (1), (2), (3), and (5), 77.88 (1) (c), (2) (am),
23 (c), and (f), (3) (c), (3m), (5m), and (7) of the statutes and the amendment of section
24 77.88 (3g) (c) and (3j) (c) of the statutes take effect on January 1, 2015.

2
****NOTE: The initial applicability and effective dates provisions are quite intricate.
Please review carefully.

1

(END)

2013-2014 DRAFTING INSERT
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-3547/P5ins
MGG:.....

Insert 4-14

SECTION 1. 77.06 (1) of the statutes is renumbered 77.06 (1) (a) and amended to read:

77.06 (1) (a) ~~No~~ Except as provided in par. (b), no person shall cut any merchantable wood products on any forest croplands where the forest crop taxes are delinquent nor until 30 days after the owner has filed with the department of natural resources a notice of intention to cut, specifying by descriptions and the estimated amount of wood products to be removed and the proportion of present volume to be left as growing stock in the area to be cut. The owner of a large property, as defined in s. 77.81 (2r) ^{a g} does not have to file ^{a g} notices of intention to cut if all of the requirements under s. 77.86 (4m) (a) have been met

****NOTE: There is no statutory requirement regarding management plans for forest cropland parcels. Therefore, a statutory exemption is not required.

(b) The department of natural resources may require a bond executed by some surety company licensed in this state or other surety for such amount as may reasonably be required for the payment to the department of natural resources of the severance tax ~~hereinafter provided~~ prescribed in s. 77.06 (5) ^{sub.}. The department, after examination of the lands specified, may prescribe the amount of forest products to be removed.

(c) Cutting in excess of the amount prescribed shall render the owner liable to double the severance tax prescribed in ~~s. 77.06 (5)~~ s. 77.06 (5) ^{sub.} and subject to cancellation under s. 77.10. (NO SCORE, 2 spaces)

(d) Merchantable wood products include all wood products except wood used for fuel by the owner.

← INSERT A
INSERT B

Insert 7-1

SECTION 2. 77.81 (1) (bp) of the statutes is created to read:

77.81 (1) (bp) For purposes of par. (b) 3., and except as provided in subd. 1.,
an improvement includes any of the following:

a. Any building, structure, fixture, or right-of way that is built or placed on
the parcel for its benefit.

b. Any activity that occurs on a parcel and that is done on or to the parcel for
the parcel's benefit, including demolition, excavation, repair, and remodeling
activities, ^{as well as} filling, grading, tiling, and landscaping.

2. An improvement does not include any of the following:

a. A public or private road.

b. A railroad or utility right-of way.

c. A fence ^{unless} the fence prevents the free and open movement of wild animals
across any portion of the parcel.

***NOTE: I reworked this language because the language in s. 779.01 (2) (a) is
awkward and is lacking parallel construction.

Insert 8-18

***NOTE: I deleted the reference to other forest tax law programs because the
woodland tax program has been repealed and it is my understanding that no other forest
tax law program currently exists.

Insert 12-20

SECTION 3. 77.84 (3) (b) of the statutes is amended to read:

77.84 (3) (b) Immediately after receiving the certification of the county clerk
that a tax deed has been taken, the department shall issue an order withdrawing the
land as managed forest land. The notice requirement under s. 77.88 (1) does not
apply to the department's action under this paragraph. The department shall notify
the county treasurer of the amount of the withdrawal fee under s. 77.88 (5m) and The

The county shall determine the amount of the

1 county shall determine the amount of the withdrawal tax, as determined under s.

2 77.88 (5). The amount of the tax and the fee shall be payable to the department under

3 s. 75.36 (3) if the property is sold by the county. The amount shall be credited to the

4 conservation fund, and shall assess the withdrawal tax and the withdrawal fee

5 under s. 77.88 (5m) against the owner of the land. The notice requirement does not

6 apply to the department's action under this paragraph.

under s.
77.88(1)

7 **Insert 15-13**

***NOTE: I left in the language relating to violations of rules promulgated under s. 77.86 (4m) (c) because this provision covers notices as well as reports.

8 **Insert 18-20**

9 **SECTION 4.** 77.88 (1) (c) of the statutes is amended to read:

10 77.88 (1) (c) If the department determines that land should be withdrawn, it
11 shall issue an order withdrawing the land as managed forest land and. The county
12 in which the land is located shall determine the amount of the withdrawal tax under
13 sub. (5). The county shall then assess against the owner the tax under sub. (5) and
14 the withdrawal tax and the withdrawal fee under sub. (5m) against the owner of the
15 land.

16 **Insert 19-24**

17 land designation and shall assess against the owner a. The county in which
18 the land is located shall determine the amount of the withdrawal tax under sub. (5).
19 The county shall then assess the withdrawal tax and the withdrawal fee under sub.
20 (5m) against the owner of the land.

21 **Insert 20-18**

22 land and. The county in which the land is located shall determine the amount
23 of the withdrawal tax under sub. (5). The county shall then assess against the owner

1 ~~the withdrawal tax under sub. (5) and the withdrawal tax and the withdrawal fee~~
2 under sub. (5m) against the owner of the land. Notwithstanding s. 77.90, the owner
3 is not entitled to a hearing on an order withdrawing land under this paragraph.

4 **Insert 21-18**

5 **SECTION 5.** 77.88 (2) (f) of the statutes is renumbered 77.88 (2) (ac) 2. and
6 amended to read:

7 77.88 (2) (ac) 2. If the transferee does not provide the department with the
8 certification required under par. (e) subd. 1., the department shall issue an order
9 withdrawing the land and. The county in which the land is located shall determine
10 the amount of the withdrawal tax under sub. (5). The county shall then assess
11 ~~against the transferee the withdrawal tax under sub. (5) and the withdrawal fee~~
12 under sub. (5m) against the transferee. Notwithstanding s. 77.90, the transferee is
13 not entitled to a hearing on an order withdrawing land under this paragraph
14 subdivision.

15 **Insert 23-25**

16 77.88 (3g) (c) Upon issuance of an order withdrawing land under this
17 subsection, the department shall assess against the owner of the land the
18 withdrawal tax under sub. (5) and the withdrawal fee under sub. (5m).

19 **Insert 24-7**

20 77.88 (3g) (c) Upon issuance of an order withdrawing land under this
21 subsection, the department (the county in which the land is located shall determine
22 the amount of the withdrawal tax under sub. (5). The county shall then assess
23 ~~against the owner of the land the withdrawal tax under sub. (5) and the withdrawal~~
24 fee under sub. (5m) against the owner of the land.

25 **Insert 24-20**

****NOTE: As I stated in my embedded note following this provision in the /P4 version, I do not think that a provision that deals with local zoning ordinances should be limited by a statutory definition that would apply statewide in all municipalities. What is a "construction site" will be determined by a municipality in applying its ordinance. Also note that the concept of "construction" currently found in s. 77.88 (3g) deals with minimum acreage under zoning ordinances and is not defined.

{site}

1 **Insert 25-9**

2 (c) Upon issuance of an order withdrawing land under this subsection, the
3 department shall assess against the owner of the land the withdrawal tax under sub.
4 (5) and the withdrawal fee under sub. (5m).

5 **Insert 25-16**

6 77.88 (3j) (c) Upon issuance of an order withdrawing land under this
7 subsection, the department the county in which the land is located shall determine
8 the amount of the withdrawal tax under sub. (5). The county shall then assess
9 against the owner of the land the withdrawal tax under sub. (5) and the withdrawal
10 fee under sub. (5m) against the owner of the land.

11 **Insert 26-22**

12 **SECTION 6.** 77.88 (3m) of the statutes is amended to read:

13 77.88 (3m) WITHDRAWAL FOR FAILURE TO PAY PERSONAL PROPERTY TAXES. If an
14 owner of managed forest land has not paid the personal property tax due for a
15 building on managed forest land before the February settlement date under s. 74.30
16 (1), the municipality in which the building is located shall certify to the county in
17 which the land is located and to the department that a delinquency exists and shall
18 include the legal description of the managed forest land on which the building is
19 located in the certification. Immediately after receiving the certification, the
20 department shall issue an order withdrawing the land as managed forest land. The
21 county shall determine the amount of the withdrawal tax under sub. (5) and shall
22 assess against the owner of the land the withdrawal tax under sub. (5) and the

1 withdrawal fee under sub. (5m) against the owner of the land. Notwithstanding s.
2 77.90, the owner is not entitled to a hearing on an order withdrawing land under this
3 subsection.

4 **Insert 27-2**

****NOTE: The department is no longer required to do anything under this
~~paragraph~~. Therefore, this ~~paragraph~~ may no longer be necessary unless there is some
question that DNR must have specific authority to do this.

subsection

subsection

Section #. 77.07 (2) of the statutes is amended to read:

77.07 (2) PENALTY, COLLECTIONS. If any severance tax ~~remain~~ ^{remains} unpaid for 30 days after it becomes due, there shall then be added a penalty of 10 percent, and such tax and penalty shall thereafter draw interest at the rate of one percent per month until paid. At the expiration of said 30 days the department of natural resources shall report to the attorney general any unpaid severance tax, adding said penalty, and the attorney general shall thereupon proceed to collect the same with penalty and interest by suit against the owner and by attachment or other legal means to enforce the lien and by action on the bond mentioned in s. 77.06 (1) ^(b) or by any or all such means.

History: 1971 c. 215; 1977 c. 29; 1985 a. 332 s. 251 (2); 2009 a. 177.

Section #. 77.07 (3) of the statutes is amended to read:

X
 77.07 (3) DISTRIBUTION OF SEVERANCE TAX. All severance taxes collected under this subchapter shall be distributed as follows: The state shall retain an amount equal to the total acreage payments on the lands to which the severance taxes relate, made by the state under s. 77.05, and all penalties imposed under sub. (2) and s. 77.06 (1), and the balance shall be paid to the town treasurer to be apportioned as provided in s. 77.04 (3). (c)

History: 1971 c. 215; 1977 c. 29; 1985 a. 332 s. 251 (2); 2009 a. 177.

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LRB-3547/P5ins **A**

MGG:eev:...

INS 24-15

1

2

SECTION [✓]1. 77.88 (3) (d) of the statutes is created to read: [✓]

3

77.88 (3) (d) *Ferrous mining site*. If the land being withdrawn under this

4

sub[✓]section is within a proposed ferrous mining site, the department shall issue the

5

order within 30 days after receiving the request.

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRB-3547/P5dn
MGG:eev:jf

January 9, 2014

81
There are embedded notes in this draft to assist in your review.

2013 Wisconsin Act 18 created an additional amount to be paid for acreage located in a proposed ferrous mining site. See s. 77.84 (2) (bp). Under s. 77.88 (5), stats, this amount was factored into the calculations of the amount of the withdrawal tax to be paid. See s. 77.88 (5) (a), (a¹), and (b). This draft eliminates these provisions relating to the calculation of the withdrawal tax and creates an overall formula to calculate the withdrawal tax, which would apply to all withdrawals. See s. 77.88 (5) (ac), as created in this draft. If your intent is not to keep current law as to how the withdrawal tax is to be calculated on acreage withdrawn from a proposed ferrous mining site, additional drafting will be required.

As to DNR's question regarding changes that may be necessary in ch. 74 because the county is assessing the withdrawal tax, Joe Kreye, one of our tax drafters, has reviewed the draft and feels nothing additional is needed.

I am working on the analysis and plan to include it in the next version.

Mary Gibson-Glass
Senior Legislative Attorney
Phone: (608) 267-3215
E-mail: mary.gibson-glass@legis.wisconsin.gov

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRB-3547/P5dn
MGG:eev:jf

January 9, 2014

There are embedded notes in this draft to assist in your review.

2013 Wisconsin Act 81 created an additional amount to be paid for acreage located in a proposed ferrous mining site. See s. 77.84 (2) (bp). Under s. 77.88 (5), stats, this amount was factored into the calculations of the amount of the withdrawal tax to be paid. See s. 77.88 (5) (a), (ar), and (b). This draft eliminates these provisions relating to the calculation of the withdrawal tax and creates an overall formula to calculate the withdrawal tax, which would apply to all withdrawals. See s. 77.88 (5) (ac), as created in this draft. If your intent is not to keep current law as to how the withdrawal tax is to be calculated on acreage withdrawn from a proposed ferrous mining site, additional drafting will be required.

As to DNR's question regarding changes that may be necessary in ch. 74 because the county is assessing the withdrawal tax, Joe Kreye, one of our tax drafters, has reviewed the draft and feels nothing additional is needed.

I am working on the analysis and plan to include it in the next version.

Mary Gibson-Glass
Senior Legislative Attorney
Phone: (608) 267-3215
E-mail: mary.gibson-glass@legis.wisconsin.gov

Gibson-Glass, Mary

From: Rep.Mursau
Sent: Thursday, January 16, 2014 10:33 AM
To: Gibson-Glass, Mary
Subject: MFL land leasing

for P/L

Mary,

Representative Mursau requests that language be added to the MFL overhaul bill reflecting recommendation #19: modifying the ban on leasing MFL lands by small landowners.

Proposed Modifications:

Permit leasing including other agreements for consideration (reimbursement) allowing persons to engage in a recreational activity. This provision would reverse the 2008 legislation, allowing small landowners the ability to lease lands again. This reinstatement would exclude DNR designated large ownerships where leasing would not be allowed consistent with the previous revision requiring large ownerships to be open for public use.

Tim Gary

Office of Representative Jeff Mursau

Wisconsin Assembly Committee on Environment and Forestry, Clerk

for / P6

Gibson-Glass, Mary

From: Mather, Robert J - DNR <Robert.Mather@wisconsin.gov>
Sent: Thursday, January 16, 2014 2:48 PM
To: Gibson-Glass, Mary
Cc: Gary, Tim; DeLong, Paul J - DNR
Subject: RE: Management plans, role of DNR

Hi Mary: I have discussed this with our leadership team and we do not want to have an absolute "the DNR will not ever write a plan" written into the law given it is very difficult to foresee many years into the future. The department will control no plan writing by our employees by internal policy/directive. I hope this works for you.

Thanks, Bob

From: Gibson-Glass, Mary [<mailto:Mary.Gibson-Glass@legis.wisconsin.gov>]
Sent: Thursday, January 16, 2014 10:06 AM
To: Mather, Robert J - DNR
Cc: Gary, Tim - LEGIS
Subject: Management plans, role of DNR

I don't think it is clear in the bill as to whether DNR is going to continue to have a role in preparing management plans. The bill repeals the provisions relating to these roles but nowhere is it stated that DNR will or will not be allowed to perform this function. By eliminating references to independent certified plan writers and referring to them generically, the inference can be made that DNR will continue to prepare these plans.

If the intent is for DNR to prohibit DNR from preparing or completing plans, I think we need to do one of the following:

1. Restore the definition of "independent certified plan writer", which will then limit s. 77.82 (3) (ag) to non DNR plan writers.
2. Create a provision prohibiting DNR from doing this. (I think this is the better option)

If the intent is for DNR to continue to prepare and complete plans, but without charging a fee, I think additional language would be needed.

Let me know what is intended,

Thanks

Mary

Mary Gibson-Glass
Senior Legislative Attorney
Legislative Reference Bureau
608 267 3215

Gibson-Glass, Mary

for / PG

From: Mather, Robert J - DNR <Robert.Mather@wisconsin.gov>
Sent: Tuesday, January 14, 2014 8:30 AM
To: Gibson-Glass, Mary
Cc: Gary, Tim
Subject: RE: Cutting provisions in LRB-3547

Hi Mary: Our intent is that large landowners need to comply with the cutting report requirements just like everyone else. They would have different Cutting Notice requirements. The cutting report is how the Towns get paid and we need to keep that as is.

Thanks, Bob

From: Gibson-Glass, Mary [<mailto:Mary.Gibson-Glass@legis.wisconsin.gov>]
Sent: Monday, January 13, 2014 3:49 PM
To: Mather, Robert J - DNR
Cc: Gary, Tim - LEGIS
Subject: RE: Cutting provisions in LRB-3547

Bob-

Regarding the change in subd. (c) 2. Below regarding cutting reports: In going from /4 to /5, we took out the exemption for cutting reports; ie there will be no exemption or rules for large properties and cutting reports. See item #8 on page 3 of your memo sent December 30th.

Is your intent to now include cutting reports?

Let me know,

Mary

From: Mather, Robert J - DNR [<mailto:Robert.Mather@wisconsin.gov>]
Sent: Monday, January 13, 2014 10:50 AM
To: Gibson-Glass, Mary; Gary, Tim
Cc: Nelson, Kathryn J - DNR
Subject: RE: Cutting provisions in LRB-3547

Hi Mary & Tim: We discussed and agree that a small modification is needed; Our proposal is

77.86(4m)(c) The department shall promulgate rules that establish cutting requirements that apply to owners of large properties. These rules shall include:

1. The proposed cutting shall comply with the large owner's management plan and is consistent with sound forestry practices.
- 1- 2. Requirements for cutting notices reports.
- 2- 3. Time limits for the completion of cuttings.
- 3- 4. Procedures for requesting variances from the requirements established under subds. 1. and 2-3.
- 4- 5. Procedures to allow the department to audit the cutting of timber on the large property.

I think that this would resolve the concerns. Please let me know if you have questions.

Bob

From: Gibson-Glass, Mary [<mailto:Mary.Gibson-Glass@legis.wisconsin.gov>]

Sent: Monday, January 13, 2014 10:02 AM

To: Mather, Robert J - DNR; Gary, Tim - LEGIS

Subject: Cutting provisions in LRB-3547

Tim and Bob-

I am in the process of drafting the analysis for this legislation. Oftentimes, in drafting an analysis, issues surface. I have found one such issue in the language created in s. 77.86 (4m) dealing with large properties. I think that this provision may not meet the intent of the Council. Please consider the following:

Section 77.86 (4m) exempts owners of large properties that meet the requirements under s. 77.88 (4m) (a) 1. to 3. from all of the provisions currently found in s. 77.86 (1) (b), (c), and (d). I think this exemption may be too broad as it relates to pars. (c) and (d). Is it the intent that cuttings done by a large property need not conform with the owner's management plan? If that is not the case, I think we need to narrow the scope of this exemption or require that the rules to be promulgated under s. 77.86 (4m) (c) address this issue.

As to cuttings and cutting notices and the rules to be promulgated by DNR notices, (see s. 77.88 (4m)(c) 1.), there is nothing to keep DNR from promulgating rules that impose the same requirements for cutting notices that are found in the statutes. Also there is no requirement that the DNR rules include requirements for cuttings.

If you feel these issues need to be addressed, I think redrafting s. 78.77 (4m) (c) 1. to read: " **Alternative** requirements for **cuttings** and cutting notices." would work. If you want to keep a requirement that the cuttings have to comply with the management plan, additional drafting will be needed.

Let me know if you want anything changes to the draft.

Thanks,

Mary Gibson-Glass
Senior Legislative Attorney
Legislative Reference Bureau
608 267 3215

Gibson-Glass, Mary

From: Rep. Mursau
Sent: Monday, January 13, 2014 9:06 AM
To: Gibson-Glass, Mary
Subject: FW: DNR Response to 13-3547/P5
Attachments: DNR_Response_Draft_5.docx

for /P6

Mary,

Please find drafting notes from the DNR attached to this email.

Please accept and incorporate them into a /P6 draft of the legislation.

Tim Gary

Office of Representative Jeff Mursau

Wisconsin Assembly Committee on Environment and Forestry, Clerk

From: Mather, Robert J - DNR [<mailto:Robert.Mather@wisconsin.gov>]
Sent: Friday, January 10, 2014 4:37 PM
To: Mursau, Jeff
Cc: Gary, Tim; Bruhn, Michael L - DNR; DeLong, Paul J - DNR
Subject: DNR Response to 13-3547/P5

Hi Representative Mursau: The department has reviewed the latest version LRB 13-3547/P5 and the Drafters Note you provided us on January 9th. I have attached our comments. Thank you for providing us the opportunity to review and comment on this bill. If you have any questions please give me a call.

Thank you,

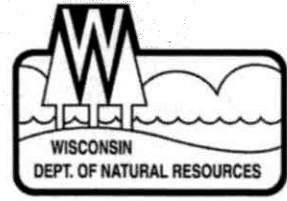
Bob

Robert J. Mather

Director, Bureau of Forest Management
Wisconsin Department of Natural Resources
101 S Webster St., PO Box 7921
Madison, WI 53707-7921
Office: 608-266-1727
Fax: 608-266-8576
E-Mail: Robert.Mather@Wisconsin.gov
Find us on Facebook: www.facebook.com/WIDNR

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to evaluate how I did.



DATE: January 10, 2014
TO: Representative Mursau
FROM: Bob Mather
SUBJECT: Review of Preliminary Draft LRB-3547/P5

Thank you for allowing DNR another look at Preliminary Draft LRB-3547/P5. Here are some additional comments and recommendations for your consideration.

Section 20 is related to lands not eligible for enrollment in MFL includes a parcel with a building or an improvement associated with a building. The change in wording will allow DNR to deny entry of lands in which an improvement associated with a building is located. DNR agrees with the wording and agree with the NOTE provided by Mary Gibson-Glass.

Section 22 is related to providing a definition of "improve" or "improvement" that is associated with a building. DNR believes that the proposed wording may unnecessarily restrict the maintenance of structures that are currently approved under the MFL program, and unnecessarily prohibits some structures or fixtures that may enhance sound forestry. DNR agrees with the NOTE that a parallel construction is needed in the MFL law, and offers the following:

77.82(1)(bp) 1. For purposes of par. (b)3., and except as provided in subd. 2., an improvement includes any of the following:

- a. Any building, structure, or fixture, or right-of-way that is built or placed on the parcel for its benefit, including any landscaping.

Discussion: DNR does not believe that the right-of-way should be included in the definition since many landowners provide rights-of-way across their properties to other landowners for access to MFL, FCL or private forest lands. DNR encourages landowners to work together for the purposes of managing forest lands, which may involve the grant of a right-of-way across properties.

DNR believes that the use of words, such as structures and fixtures, will encompass septic systems, holding tanks, solar panels, windmills, satellite dishes, and other equipment that is normally associated with improving or benefiting a building.

Landscaping is currently not allowed on MFL lands and should be included in the definition above.

- b. ~~Any activity that occurs on a parcel and that is done on or to the parcel for the parcel's benefit, including demolition, excavation, repair, and remodeling activities, as well as filling, grading, tiling, and landscaping.~~

Discussion: DNR believes that this wording can be deleted since these activities are associated with the building of structures. Landscaping has been moved to the section above.

2. An improvement does not include any of the following:

- a. A public or private road.
- b. A railroad of utility right-of-way.
- c. A permanent fence, unless the permanent fence prevents the free and open movement of wild animals across any portion of the parcel.
- d. Culverts.
- e. Bridges.
- f. Other structures that enhance sound forestry.

Discussion: Other examples are requested to ensure that these types of improvements are okay on MFL lands, since they may be needed at times to traverse waterways, reduce soil erosion or improve access to forested areas.

NOTE on Page 11 is related to the removal of "other forest tax law programs." DNR agrees with the removal of the wording.

NOTE on Page 17 is related to the leaving of language on violations of rules promulgated under s. 77.86(4m)(c). DNR agrees with the decision to leaving this language.

Section 103 is related to allowing DNR the ability to discuss voluntary withdrawal options with landowners. DNR agrees with the NOTE that the provision is no longer necessary and recommends removing this provision from the proposed bill.

DATE: 1/21/14
TO: MGG
FROM: EEV
RE: LRB-3547/P6

2-16. Do you have a preference as to whether to say "forest cropland" or "forest croplands"? Both versions appear in the statutes. I have a slight preference for "forest cropland", to match "managed forest land", but it's up to you.

D-note, at asterisk. Please double-check the cross-reference; created s. 77.83 (2) (ar) is not really similar to this note. Refer to amended s. 77.81 (6) instead?